

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF <u>EMERSON</u> , IOWA DUE: December 1, 2016		16206500100000 City of Emerson 410 Manchester St Emerson, IA 51533 <i>(Please correct any error in name, address, and ZIP Code)</i>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS																								
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)																				
Revenues and Other Financing Sources																								
Taxes levied on property	111,355		111,355	108,544																				
Less: Uncollected property taxes-levy year	0		0																					
Net current property taxes	111,355		111,355	108,544																				
Delinquent property taxes	0		0																					
TIF revenues	0		0																					
Other city taxes	28,436	0	28,436	30,122																				
Licenses and permits	1,199	0	1,199	755																				
Use of money and property	2,291	292	2,583	2,550																				
Intergovernmental	104,371	0	104,371	92,460																				
Charges for fees and service	73,934	171,785	245,719	222,365																				
Special assessments	0	0	0																					
Miscellaneous	12,280	1,832	14,112	77,735																				
Other financing sources	0	14,594	14,594	2,600																				
Total revenues and other sources	333,866	188,503	522,369	537,131																				
Expenditures and Other Financing Uses																								
Public safety	34,915	0	34,915	58,474																				
Public works	62,090	0	62,090	65,293																				
Health and social services	1,305	0	1,305	3,000																				
Culture and recreation	139,396	0	139,396	139,396																				
Community and economic development	7,452	0	7,452	12,360																				
General government	62,533	0	62,533	69,734																				
Debt service	0	0	0	0																				
Capital projects	0	0	0																					
Total governmental activities expenditures	307,691	0	307,691	348,257																				
Business type activities	0	180,329	180,329	205,825																				
Total ALL expenditures	307,691	180,329	488,020	554,082																				
Other financing uses, including transfers out	14,594	0	14,594	2,600																				
Total ALL expenditures/And other financing uses	322,285	180,329	502,614	556,682																				
Excess revenues and other sources over (Under) Expenditures/And other financing uses	11,581	8,174	19,755	-19,551																				
Beginning fund balance July 1, 2015	436,699	16,467	453,166	451,996																				
Ending fund balance June 30, 2016	448,280	24,641	472,921	432,445																				
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 10%;">Amount - Omit cents</th> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 10%;">Amount - Omit cents</th> </tr> <tr> <td>General obligation debt</td> <td style="text-align: right;">\$ 0</td> <td>Other long-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>Revenue debt</td> <td style="text-align: right;">\$ 0</td> <td>Short-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>TIF Revenue debt</td> <td style="text-align: right;">\$ 0</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>General obligation debt limit</td> <td style="text-align: right;">\$ 832,143</td> </tr> </table>					Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	General obligation debt	\$ 0	Other long-term debt	\$ 0	Revenue debt	\$ 0	Short-term debt	\$ 0	TIF Revenue debt	\$ 0					General obligation debt limit	\$ 832,143
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents																					
General obligation debt	\$ 0	Other long-term debt	\$ 0																					
Revenue debt	\$ 0	Short-term debt	\$ 0																					
TIF Revenue debt	\$ 0																							
		General obligation debt limit	\$ 832,143																					
CERTIFICATION																								
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF																								
Signature of city clerk		Date Published/Posted 11/03/2016		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted																				
Printed name of city clerk KIMBERLY NELSON		Area Code 712-824-7866		Number Extension																				
Signature of Mayor or other City official (Name and Title)		Date signed 11/4/2016																						
PLEASE PUBLISH THIS PAGE ONLY																								

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF EMERSON						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	93,126	18,229					111,355			111,355	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	93,126	18,229		0	0		111,355		T01	111,355	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	93,126	18,229		0	0	0	111,355			111,355	6			
7	TIF revenues							0		T01	0	7			
8	Other city taxes														
8	Utility tax replacement excise taxes							0		T15	0	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes		28,436					28,436		T09	28,436	14			
15	TOTAL OTHER CITY TAXES	0	28,436	0	0	0	0	28,436	0		28,436	15			
16	Section B - LICENSES AND PERMITS	1,199						1,199		T29	1,199	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	311						311	292	U20	603	18			
19	Rents and royalties	1,980						1,980		U40	1,980	19			
20	Other miscellaneous use of money and property							0	0	U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	2,291	0	0	0	0	0	2,291	292		2,583	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF EMERSON						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		48,006					48,006		C46	48,006	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	3,334						3,334		C89	3,334	49		
50	Iowa Department of Transportation							0		C89	0	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim	1,605	318					1,923		C89	1,923	54		
55	Water							0	0		0	55		
56	Sewer							0	0		0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	4,939	48,324	0	0	0	0	53,263	0		53,263	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	13,394						13,394			13,394	63		
64	Library service	8,500						8,500		D89	8,500	64		
65	Township contributions	11,401						11,401		D89	11,401	65		
66	Fire/EMT service	17,813						17,813		D89	17,813	66		
67								0		D89	0	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	51,108	0	0	0	0	0	51,108	0		51,108	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	56,047	48,324	0	0	0	0	104,371	0		104,371	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	123,941	A91	123,941	73		
74	Sewer							0	42,057	A80	42,057	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage	2,420						2,420		A81	2,420	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF EMERSON						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	5,787	A80	5,787	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	461						461		A89	461	92				
93	Ambulance charges	0						0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	70,861				0		70,861		A89	70,861	99				
100	Park, recreation, and cultural charges	0						0		A61	0	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	misc reimbursements	192						192			192	103				
104	TOTAL CHARGES FOR SERVICE	73,934	0	0	0	0	0	73,934	171,785		245,719	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	12,242				0		12,242		U99	12,242	108				
109	Deposits and sales/fuel tax refunds							0	1,832	U99	1,832	109				
110	Sale of property and merchandise							0	0	U11	0	110				
111	Fines							0		U30	0	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	copies and fax	38				0		38			38	114				
115	Insurance Library Damage Reimbursement							0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	12,280	0	0	0	0	0	12,280	1,832		14,112	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF EMERSON						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	238,877	94,989	0	0	0	0	333,866	173,909		507,775	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	0	0					0	14,594		14,594	127		
128	Internal TIF loans and transfers in							0			0	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	14,594		14,594	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	238,877	94,989	0	0	0	0	333,866	188,503		522,369	132		
133												133		
134	Beginning fund balance July 1, 2015	326,615	110,084					436,699	16,467		453,166	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	565,492	205,073	0	0	0	0	770,565	204,970		975,535	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
143												143		
144												144		
145												145		
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154												154		
155												155		
156												156		
157												157		
158												158		
159												159		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF EMERSON						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	7,038						7,038		E62	7,038	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation	360						360		E89	360	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation	442						442		E59	442	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	21,015						21,015		E24	21,015	13		
14	Purchase of land and equipment							0		G24	0	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation	1,387						1,387		E32	1,387	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation	3,504						3,504		E66	3,504	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	69						69		E32	69	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation	1,100						1,100		E89	1,100	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	34,915	0		0	0	0	34,915			34,915	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF EMERSON		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	9,714	44,014					53,728		E44	53,728	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		6,114					6,114		E44	6,114	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	2,043	205					2,248		E81	2,248	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	11,757	50,333		0	0	0	62,090			62,090	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF EMERSON		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	1,305						1,305		E32	1,305	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	1,305	0		0	0	0	1,305			1,305	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF EMERSON		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	22,564	1,175					23,739		E52	23,739	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction	88,752						88,752		F52	88,752	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	10,193	872					11,065		E61	11,065	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	4,940						4,940		E61	4,940	135
136	Other culture and recreation	10,900						10,900		E61	10,900	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	137,349	2,047		0	0	0	139,396			139,396	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	7,452						7,452		E89	7,452	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	7,452	0	0	0	0	0	7,452			7,452	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF EMERSON		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	2,847	285					3,132		E29	3,132	160
161	Purchase of land and equipment		0					0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	15,316	4,525					19,841		E23	19,841	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	1,628						1,628		E89	1,628	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	4,630						4,630		E25	4,630	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	22,777						22,777		E31	22,777	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	10,520						10,520		E89	10,520	171
172	Other general government — Current operation	5						5		E89	5	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	57,723	4,810	0	0	0	0	62,533			62,533	176
177	Section G — DEBT SERVICE							0			0	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	0	0	0	0			0	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	250,501	57,190	0	0	0	0	307,691			307,691	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF EMERSON		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							130,042	E91		130,042	198
199	Purchase of land and equipment								G91		0	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							43,687	E80		43,687	201
202	Purchase of land and equipment								G80		0	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation								E81		0	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation							6,600	E80		6,600	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF EMERSON		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								180,329		180,329	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	250,501	57,190	0	0	0	0	307,691	180,329		488,020	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		14,594		0			14,594			14,594	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	14,594	0	0	0	0	14,594	0		14,594	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	250,501	71,784	0	0	0	0	322,285	180,329		502,614	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable	0	0					0			0	263
264	Restricted	128,670	133,289	0	0			261,959			261,959	264
265	Committed	0	0	0	0			0			0	265
266	Assigned	121,831	0	0				121,831			121,831	266
267	Unassigned	64,490	0	0				64,490			64,490	267
268	Total Governmental	314,991	133,289	0	0	0	0	448,280			448,280	268
269	Proprietary								24,641		24,641	269
270	Total ending fund balance June 30, 2016	314,991	133,289	0	0	0	0	448,280	24,641		472,921	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	565,492	205,073	0	0	0	0	770,565	204,970		975,535	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF EMERSON Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....	Amount paid to other local governments M05 \$ M32 5,000 M44 M94 M52 M62 6,900 M80 M81 M89 \$ 3,504							Purpose Highways..... All other.....	Amount paid to State L44 \$ L89 \$

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....								Amount - Omit cents Z00 \$	91,517

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$ 644,000	29U \$	39U \$ 21,000	49U \$	49U \$	49U \$	49U \$	I91 \$	20,930
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	
10.	19U	29U	39U	49U	49U	49U	49U	I89	
11.	19U	29U	39U	49U	49U	49U	49U	I89	
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	644,000	0	21,000	0	0	0	0	20,930	
B. Short-term debt		Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$					
Outstanding as of JUNE 30, 2016				64V \$					

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014					Amount - Omit cents				
				\$	16,642,867		x .05 = \$	832,143	

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016						
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	\$				
				472,933	472,933	
REMARKS						